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STATE BOARD OF EQUALIZATION

April 30, 1956

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Attention:     ---  
                  Assistant Secretary

Gentlemen:

After your telephone call of recent date concerning your billing to the State of California for tires and the request that you include reimbursement for Sacramento City sales tax therein, I conferred with a representative of the Department of Finance.

It is my understanding the instructions are to be issued to State purchasing officials covering this matter and that where the sale, under local sales and use tax ruling 2202, copy enclosed, takes place in a county without a local tax the vendor will not be asked to bill the tax, but to the extent applicable, the use tax of the city or county of use will be paid directly to the purchasing agency.

Very truly yours,

E. H. Stetson  
Tax Counsel

EHS:ds

Enclosure

cc:     Oakland – Compliance